

1979 S.C. Op. Atty. Gen. 27 (S.C.A.G.), 1979 S.C. Op. Atty. Gen. No. 79-17, 1979 WL 29023

Office of the Attorney General

State of South Carolina

Opinion No. 79-17

January 31, 1979

***1 SUBJECT: Property Tax—Homestead Exemption—After Acquired Property.**

A newly-purchased lot may be consolidated on the tax rolls with adjoining parcels for tax purposes, including the homestead exemption.

TO: Mr. Courtenay Carson
Director
Public Affairs Division

QUESTION:

For a number of years a person has been granted the homestead exemption for a house and lot. That person later purchases the adjoining lot and the question is whether this lot can be a part of the homestead for purposes of the homestead exemption?

APPLICABLE LAW:

[Sections 12-37-90, 12-39-100, 12-37-250](#) and [12-39-250](#) of the 1976 South Carolina Code of Laws.

DISCUSSION:

Whether the lot is to become a part of the homestead is factual and cannot, therefore, be determined from the information furnished. [Section 12-39-100](#) requires the auditor to describe property and [Section 12-39-250](#) requires the correction of the description of property in the county duplicated. [Section 12-37-90](#) requires that deed sales transactions be maintained by the assessor.

It would be necessary that the purchaser of the lot make a declaration to the assessor and auditor that the two lots are merged and that the same should be taxed as one parcel. It would then be necessary to determine whether the property was in fact a part of the homestead. The use to which the lot is placed would weight heavily in this regard and we know of no reason why the newly-acquired lot cannot constitute a part of the homestead.

CONCLUSION:

A newly-purchased lot may be consolidated on the tax rolls with adjoining parcels for tax purposes, including the homestead exemption.

Joe L. Allen, Jr.
Deputy Attorney General

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